

# House File 2076 - Introduced

HOUSE FILE 2076

BY KAUFMANN

## A BILL FOR

1 An Act increasing the amount of the tax credit for volunteer  
2 fire fighter and volunteer emergency medical services  
3 personnel and including retroactive applicability  
4 provisions.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.12, subsection 2, paragraph c,  
2 subparagraph (1), unnumbered paragraph 1, Code 2014, is amended  
3 to read as follows:

4 A volunteer fire fighter and volunteer emergency medical  
5 services personnel credit equal to ~~fifty~~ five hundred dollars  
6 to compensate the taxpayer for the voluntary services if the  
7 volunteer served for the entire tax year.

8 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies  
9 retroactively to January 1, 2014, for tax years beginning on  
10 or after that date.

11 EXPLANATION

12 The inclusion of this explanation does not constitute agreement with  
13 the explanation's substance by the members of the general assembly.

14 This bill increases to \$500 from \$50 the amount of the  
15 volunteer fire fighter and volunteer emergency medical services  
16 personnel tax credit available against the state individual  
17 income tax.

18 The bill applies retroactively to January 1, 2014, for tax  
19 years beginning on or after that date.